



FEE TRANSMITTAL

Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	\$ 1,020.00
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Complete if Known

Application Number	09/989,929
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Filing Date	November 20, 2001
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First Named Inventor	David P. Kowal
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Examiner Name	Daniel L. Greene
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Art Unit	3621
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Attorney Docket No.	19538-06497
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METHOD OF PAYMENT (check all that apply)

☒ Check ☐ Credit Card ☐ Money Order ☐ Other ☐ None
☐ Deposit Account:

Deposit Account Number	19-2555
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Deposit Account Name	Fenwick & West LLP
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The Commissioner is authorized to: *(check all that apply)*

☐ Charge fee(s) indicated below ☒ Credit any overpayments

☒ Charge all required fee(s) or any underpayment of fee(s) due under 37 CFR §1.16 or §1.17 during the pendency of this application

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

[illegible]

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid

SUBTOTAL (1)	(\$)
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims		Fee from below		Fee Paid
Total Claims	<input type="text"/>	-20**	<input type="text"/>	X	<input type="text"/>	= <input type="text"/>
Independent Claims	<input type="text"/>	-3**	<input type="text"/>	X	<input type="text"/>	= <input type="text"/>
Multiple Dependent					<input type="text"/>	= <input type="text"/>

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. Asset Recognition	Assets are recognized when they are acquired and control is transferred to the entity.	Assets are recognized when they are acquired and control is transferred to the entity.
4. Liability Recognition	Liabilities are recognized when they are incurred and the entity has a present obligation to transfer economic resources in the future.	Liabilities are recognized when they are incurred and the entity has a present obligation to transfer economic resources in the future.
5. Equity Recognition	Equity is recognized when it is contributed by the owners or generated by the entity's operations.	Equity is recognized when it is contributed by the owners or generated by the entity's operations.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	50	2202	25	Claims in excess of 20
1201	200	2201	100	Independent claims in excess of 3
1203	360	2203	180	Multiple dependent claim, if not paid
1204	200	2204	100	**Reissue independent claims over original patent
1205	50	2205	25	**Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)
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FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities typically use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in times of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in times of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting. Small entities may use the ASC 840 (Leases) for lease accounting.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the ASC 350 (Intangible Assets) for goodwill impairment testing. Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)
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1051	130	2051	65	Surcharge - late filing fee or oath or declaration
1052	50	2052	25	Surcharge - late provisional filing fee or cover sheet
1053	130	2053	130	Non-English specification
1812	2,520	21812	2,520	For filing a request for <i>ex parte</i> reexamination
1804	920*	21804	920*	Requesting publication of SIR prior to Examiner action
1805	1,840*	21805	1,840*	Requesting publication of SIR after Examiner action
1251	120	2251	60	Extension for reply within first month
1252	450	2252	225	Extension for reply within second month
1253	1020	2253	510	Extension for reply within third month
1254	1,590	2254	795	Extension for reply within fourth month
1255	2,160	2255	1,080	Extension for reply within fifth month
1401	500	2401	250	Notice of Appeal
1402	500	2402	250	Filing a brief in support of an appeal
1403	1000	2403	500	Request for oral hearing
1451	1,510	2451	1,510	Petition to institute a public use proceeding
1452	500	2452	250	Petition to revive - unavoidable
1453	1,500	2453	750	Petition to revive - unintentional
1501	1,400	2501	700	Utility issue fee (or reissue)
1502	800	2502	400	Design issue fee
1503	1100	2503	550	Plant issue fee
1460	—	2460	—	Petitions to the Director
1807	50	21807	50	Processing fee for Provisional Applications
1806	180	21806	180	Submission of Information Disclosure Stmt
8021	40	28021	40	Recording each patent assignment per property (times number of properties)
1809	790	2809	395	Filing a submission after final rejection (37 CFR 1.129(a))
1810	790	2810	395	For each additional invention to be examined (37 CFR 1.129(b))
1801	790	2801	395	Request for Continued Examination (RCE)
1802	900	2802	900	Request for expedited examination of a design application

Other fee (specify) _____

SUBTOTAL (3)	\$1,020.00
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SUBMITTED BY

Name (Print/Type)	Laura A. Majerus
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Registration No. (Attorney/Agent)	33,417
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Signature

Laura Maji

Date _____

April 19, 2005

Complete (if applicable)

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